

Santa Maria Cemetery District
Profit & Loss Budget vs. Actual
 July 2019 through January 2020

59% of year elapsed

Ordinary Income/Expense	Jul '19 - Jan 20	Budget	\$ Over Budget	% of Budget
Income				
Charges for Services				
5220 · Sale of Ground/Lots	243,680.00	671,000.00	-427,320.00	36.32%
5221 · Open/Closing Internment Fees	140,832.00	256,000.00	-115,168.00	55.01%
5222 · Sale of Crypts/Vaults	110,679.40	204,000.00	-93,320.60	54.26%
5224 · Grave Marker Setting Fees	38,651.00	77,000.00	-38,349.00	50.2%
5225 · Sat/Sun Burial Service Fees	14,050.00	40,000.00	-25,950.00	35.13%
5226 · Perpetual Care	81,174.00	121,000.00	-39,826.00	67.09%
5227 · Non-Residence Fees	14,111.00	28,000.00	-13,889.00	50.4%
5229 · Sale of Niches	2,450.00	8,000.00	-5,550.00	30.63%
5739 · Other Services	1,366.00	5,000.00	-3,634.00	27.32%
Total Charges for Services	646,993.40	1,410,000.00	-763,006.60	45.89%
Intergovernmental Revenue-Fed				
4690 · Payments in Lieu of Taxes	0.00	300.00	-300.00	0.0%
Total Intergovernmental Revenue-Fed	0.00	300.00	-300.00	0.0%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	547.47	3,500.00	-2,952.53	15.64%
Total Intergovernmental Revenue-State	547.47	3,500.00	-2,952.53	15.64%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	196.07	1,500.00	-1,303.93	13.07%
Total Miscellaneous Revenue	196.07	1,500.00	-1,303.93	13.07%
Taxes				
3015 - PT Prior Yr Escapes Sec	358.88			
3010 · Property Tax-Current Secured	436,573.24	736,000.00	-299,426.76	59.32%
3011 · Property Tax-Unitary	200.10	11,000.00	-10,799.90	1.82%
3020 · Property Tax-Current Unsecured	29,553.78	27,000.00	2,553.78	109.46%
3023 · PT PY Corr/Escapes Unsecured	5.25			
3029 · RDA RPTTF Residential Distrib.	0.00	5,000.00	-5,000.00	0.0%
3040 · Property Tax-Prior Secured	26.67	800.00	-773.33	3.33%
3050 · Property Tax-Prior Unsecured	3,447.84			
3054 · Supplemental Pty Tax-Current	1,974.55	17,000.00	-15,025.45	11.62%
3056 · Supplemental Pty Tax-Prior	11.58			
3057 · PT-506 Int, 480 CIOS/CIC Pen	1.19			
Total Taxes	472,153.08	796,800.00	-324,646.92	59.26%
Use of Money & Property				
3380 · Interest/Div Income	18,845.56	2,000.00	16,845.56	942.28%
3381 · Unrealized Gain/Loss on Invest	69,395.33			
3409 · Other Rental of Bldgs & Land	14,285.00			
Total Use of Money & Property	102,525.89	2,000.00	100,525.89	5,126.3%
Total Income	1,222,415.91	2,214,100.00	-991,684.09	55.21%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	234,490.11	420,000.00	-185,509.89	55.83%
6400 · Retirement Contribution	74,952.56	152,000.00	-77,047.44	49.31%
6475 · Retiree Medical OPEB	10,090.92	18,500.00	-8,409.08	54.55%
6500 · FICA Contribution	13,747.71	26,500.00	-12,752.29	51.88%
6550 · FICA/Medicare	3,215.19	6,100.00	-2,884.81	52.71%
6600 · Health Insurance Contribution	70,792.60	133,000.00	-62,207.40	53.23%

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	<u>Jul '19 - Jan 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6610 · Life & Disability Insurance	1,160.10	1,400.00	-239.90	82.86%
6700 · Unemployment Ins Contribution	722.10	1,300.00	-577.90	55.55%
6900 · Workers Compensation	15,413.00	14,000.00	1,413.00	110.09%
Total Salaries & Employee Benefits	424,584.29	772,800.00	-348,215.71	54.94%
Services & Supplies				
7005 · Advertising/Marketing Expense	0.00	500.00	-500.00	0.0%
7030 · Clothing & Personal	4,556.56	6,500.00	-1,943.44	70.1%
7053 · Telephone Service Local	3,135.49	4,500.00	-1,364.51	69.68%
7121 · Operating Supplies	2,888.46	8,800.00	-5,911.54	32.82%
7200 · MTC-Struct/Impr & Grounds	47,980.46	75,000.00	-27,019.54	63.97%
7324 · Audit & Acctg Fees	7,025.00	7,200.00	-175.00	97.57%
7325 · Other Professional Services	174,524.36	264,000.00	-89,475.64	66.11%
7326 · Auxiliary Expense	4,622.00	6,000.00	-1,378.00	77.03%
7363 · Equipment Maintenance	3,049.41	20,000.00	-16,950.59	15.25%
7381 · Professional Liab. Insurance	42,703.00	35,000.00	7,703.00	122.01%
7440 · Miscellaneous Expense	35,066.80	65,000.00	-29,933.20	53.95%
7450 · Office Expense	8,275.85	9,000.00	-724.15	91.95%
7460 · Professional & Special Service	573.04	14,500.00	-13,926.96	3.95%
7506 · Administration Fees	10,060.94	16,000.00	-5,939.06	62.88%
7507 · ADP Payroll Fees	2,612.21	5,100.00	-2,487.79	51.22%
7508 · Legal Fees	14,162.75	16,000.00	-1,837.25	88.52%
7510 · Contractual Services	24,147.50	35,000.00	-10,852.50	68.99%
7655 · Road Maintenance	0.00	5,000.00	-5,000.00	0.0%
7731 · Gasoline-Oil-Fuel	5,978.97	14,000.00	-8,021.03	42.71%
7732 · Training & Travel	1,951.39	5,800.00	-3,848.61	33.65%
7760 · Utilities	21,817.55	35,000.00	-13,182.45	62.34%
7763 · Water	4,245.75	4,400.00	-154.25	96.49%
7764 · Refuse	10,114.51	22,000.00	-11,885.49	45.98%
Total Services & Supplies	429,492.00	674,300.00	-244,808.00	63.69%
Total Expense	854,076.29	1,447,100.00	-593,023.71	59.02%
Net Ordinary Income	368,339.62	767,000.00	-398,660.38	48.02%
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	336,081.97	251,000.00	85,081.97	133.9%
8200 · Structures & Struct Improvement	0.00	395,000.00	-395,000.00	0.0%
Total Capital Assets	336,081.97	646,000.00	-309,918.03	52.03%
7905 · Reserving Perpetual Care(endow)	0.00	121,000.00	-121,000.00	0.0%
Total Other Expense	336,081.97	767,000.00	-430,918.03	43.82%
Net Other Income	-336,081.97	-767,000.00	430,918.03	43.82%
Net Income	32,257.65	0.00	32,257.65	100.0%

Santa Maria Cemetery District

Cash Balances by Class

As of January 31, 2020

	<u>3320 - SM Cemetery</u>	<u>3321 - SM Cemetery Cap Projects</u>	<u>3323 - SM Cemetery Endowment</u>	<u>3324 - SM Cemetery Endow Int</u>	<u>3325 General Fund</u>	<u>TOTAL</u>
Checking/Savings						
Community Bank of Santa Maria	332,711.68	33,738.84	0.00	0.00	0.00	366,450.52
Community Bank of SM- MMKT Sav	653,205.56	0.00	0.00	0.00	0.00	653,205.56
Stifel Financial-Endow Int	0.00	0.00	0.00	353,868.56	0.00	353,868.56
Stifel Financial-Endowment	0.00	0.00	2,337,858.60	0.00	0.00	2,337,858.60
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,019,674.26	1,019,674.26
Total Checking/Savings	<u>985,917.24</u>	<u>33,738.84</u>	<u>2,337,858.60</u>	<u>353,868.56</u>	<u>1,019,674.26</u>	<u>4,731,057.50</u>